423 Because of this conviction, the legal ownership of land
454 becomes an administrative matter of the gravest import, and the office of the director of tapu (registered land) in Rowandus the scene of some of the most serious transactions in the serai.

423 The laws of Iraq treating the tenure of land are somewhat complex, as both Quranic and Ottoman classifications are intermingled in the modern code, but only two categories need concern us here, tapu and amiriya. Tapu-land is that which has been registered and to which a title of private ownership is recognized. Amiriya-land is that belonging to the state, not only that in use for government installations, but almost all "unoccupied" land. Under certain conditions, such as occupancy over a period of 15 years, amiriya-land can become privately owned. Whenever there is a transaction in land, usually a sale, the parties concerned must have reference to the director of tapu in the serai. An engineer from his office makes a survey of the land in question, which, in the form of a map, serves as a deed. One copy is given to the owner and another retained in the office.

423 A third category, which not only includes land, but
735 also houses and other forms of property, is waqf, the
429 religious donation. A man, for a variety of reasons, may leave his property to the Islamic faith and it becomes untaxable and inviolable. Such property is placed for the use, usually at extremely low rates, of poorer folk among

the faithful. There are in Rowanduz some 18 houses and lands which belong in this category. The administration of such property is placed under a Ministry of Awqaf, and there is a Mamur in Erbil from this ministry to supervise the use of such bequests. Locally, the supervision is not charged to the serai, but to the chief mulla (the religious leader of the community) who otherwise has no connection in government affairs.

Just as the legal ownership of land is important to the private citizen, its taxation is a primary concern of the government. Locally the collection is in the hands of the mudirs, and the money transmitted through the qaimmaqam to Erbil. In taxation a distinction is made between agricultural lands and houses. Of the agricultural land, tapu-land is taxed a straight 15% of its value in terms of yearly yield. Amiriya-land which has been built upon and cultivated is subject to 30%, while that which has not been built upon, but cultivated, pays 10%. Houses, without reference to the land on which they stand, are taxed 15% of the assessed value of their yearly rent. Shopkeepers and merchants pay a series of taxes, usually in the form of licenses. Neither personal property, including gold, jewelry, or currency, nor income are taxed in the Rowanduz district. As has been mentioned, waqf or "church" property is not taxed. These revenues must be paid in money, never in kind, although property may be seized for taxes in arrears. However, the chieftains in the countryside try

Rowanduz a will is a legal instrument which must be formulated in the presence of the judge and registered with a katib al-'adil or government notary, either of the serai or the court. If a person dies intestate, as in the case of most persons of the lower classes, and a quarrel ensues over the disposition of his property, this must also be settled by court action. In general, however, each of the sons of the deceased is entitled to one share and each of the daughters to a half-share, after the widow has received a stipulated eighth of the total property. In the absence of some of these heirs, certain relatives in a fixed order may present claims for varying percentages, a subject too complicated to be examined in detail here. If the heir is an orphan, the property is administered by a department of the government, the Amwal al-Qasarin, until he reaches maturity. A woman usually disposes of her property, her dowry, jewelry, and household goods, as she pleases, although this too can be brought to the bar. Thus the quarrels and complications which can arise in inheritance are settled by action of the judge, and the townspeople themselves, unless they have been engaged in such a suit, know little of the intricacies.

Two of the most striking features of Islamic inheritance are that a woman, although she is protected by certain specified percentages, does not receive a sum equal to that of a man, and that the estate of the deceased is not transferred intact to any one person, as in primogeniture, but is parcelled out among the several heirs,

is difficult, if not impossible, for even the cleverest jurist to circumvent the equality of sons in inheritance, for this has the direct sanction of religion. 428 423

For the most part, however, settlements are amicable and it is unnecessary for the heirs to have recourse to the court. In such cases, the legal division of property is often fictional and need not adhere to the exact provisions of the law. Instead of selling the house, the land, or the shop, the eldest brother or, in the minority of the sons, a paternal uncle or some other relative [429] assumes the role of administrator and things continue much as they did before. To provide an example, a blacksmith in Rowanduz owned a small house and maintained a shop in the bazar. On his death, his two sons, who chose to follow their father's calling, continued to work together in the shop, and ultimately the younger, with the aid of his brother, was able to obtain a house of his own. At no time was there a legal accounting, although one may suppose that the two had some knowledge of the value of the property and reached an agreement, perhaps tacitly, of their own. In another, more exact way, the eldest son often purchases gradually the shares of his brothers, keeping the estate intact. In some cases, a man apportions most of his wealth before his death, attempting to satisfy all of his heirs. As noticed above, a younger son is often accorded a separate establishment. It is said that a landowner can transfer his title, held in the tapu, registered land, office in the serai, to one son during [326]